

DECLARATION AND POWER OF ATTORNEY
(UNASSIGNED NONPROVISIONAL APPLICATION)

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below at 201 et seq. underneath my name.

I believe I am the original, first and sole inventor if only one name is listed at 201 below, or an original, first and joint inventor if plural names are listed at 201 et seq. below, of the subject matter which is claimed and for which a patent is sought on the invention entitled

SYSTEM AND METHOD FOR PROCESSING LIKE-KIND EXCHANGE TRANSACTIONS

and for which a patent application:

☒ is attached hereto and includes amendment(s) filed on *(if applicable)*

☐ was filed in the United States on as Application No. *(for declaration not accompanying application)*

with amendment(s) filed on *(if applicable)*

☐ was filed as PCT international Application No. on and was amended under PCT Article 19 on *(if applicable)*

I hereby state that I have reviewed and understand the contents of the above identified application, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, §119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

EARLIEST FOREIGN APPLICATION(S), IF ANY, FILED PRIOR TO THE FILING DATE OF THE APPLICATION			
APPLICATION NUMBER	COUNTRY	DATE OF FILING (day, month, year)	PRIORITY CLAIMED
EP 00 120 476.7	EPC	19 September, 2000	YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
			YES <input type="checkbox"/> NO <input type="checkbox"/>

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below.

APPLICATION NUMBER	FILING DATE

I hereby claim the benefit under Title 35, United States Code, §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL NO.	FILING DATE	STATUS		
		PATENTED	PENDING	ABANDONED

POWER OF ATTORNEY: As a named inventor, I hereby appoint S. Leslie Misrock (Reg. No. 18872), Berj A. Terzian (Reg. No. 20060), David Weild, III (Reg. No. 21094), Jonathan A. Marshall (Reg. No. 24614), Barry D. Rein (Reg. No. 22411), Stanton T. Lawrence, III (Reg. No. 25736), Charles E. McKenney (Reg. No. 22795), Philip T. Shannon (Reg. No. 24278), Francis E. Morris (Reg. No. 24615), Charles E. Miller (Reg. No. 24576), Gidon D. Stern (Reg. No. 27469), John J. Lauter, Jr. (Reg. No. 27814), Brian M. Poissant (Reg. No. 28462), Brian D. Coggio (Reg. No. 27624), Rory J. Radding (Reg. No. 28749), Stephen J. Harbulak (Reg. No. 29166), Donald J. Goodell (Reg. No. 19766), James N. Palik (Reg. No. 25510), Thomas E. Friebe (Reg. No. 29258), Laura A. Coruzzi (Reg. No. 30742), Jennifer Gordon (Reg. No. 30753), Allan A. Fanucci (Reg. No. 30256), Geraldine F. Baldwin (Reg. No. 31232), Victor N. Balancia (Reg. No. 31231), Samuel B. Abrams (Reg. No. 30605), Steven I. Wallach (Reg. No. 35402), Marcia H. Sundeen (Reg. No. 30893), Paul J. Zegger (Reg. No. 33821), Edmond R. Bannon (Reg. No. 32110), Bruce J. Barker (Reg. No. 33291), Adriane M. Antler (Reg. No. 32605), Thomas G. Rowan (Reg. No. 34419), James G. Markey (Reg. No. 31636), Thomas D. Kohler (Reg. No. 32797), Scott D. Stimpson (Reg. No. 33607), Gary S. Williams (Reg. No. 31066), William S. Galliani (Reg. No. 33885), Ann L. Gisolfi (Reg. No. 31956), Todd A. Wagner (Reg. No. 35399), Scott B. Familant (Reg. No. 35514), Kelly D. Talcott (Reg. No. 39582), Francis D. Cerrito (Reg. No. 38100), Anthony M. Insogna (Reg. No. 35203), Brian M. Rothery (Reg. No. 35340), Brian D. Siff (Reg. No. 35679), and Alan Tenenbaum (Reg. No. 34939), all of Pennie & Edmonds LLP, whose addresses are 1155 Avenue of the Americas, New York, New York 10036, 1667 K Street N.W., Washington, DC 20006 and 3300 Hillview Avenue, Palo Alto, CA 94304, and each of them, my attorneys, to prosecute this application, and to transact all business in the Patent and Trademark Office connected therewith.

SEND CORRESPONDENCE TO:

PENNIE & EDMONDS LLP
1155 Avenue of the Americas
New York, N.Y. 10036-2711

PTO Customer No. 20583

DIRECT TELEPHONE CALLS TO:
PENNIE & EDMONDS LLP DOCKETING
(212) 790-2803

201	FULL NAME OF INVENTOR	LAST NAME Mache	FIRST NAME Niels	MIDDLE NAME	
	RESIDENCE & CITIZENSHIP	CITY Stuttgart	STATE OR FOREIGN COUNTRY Germany	COUNTRY OF CITIZENSHIP Germany	
	POST OFFICE ADDRESS	STREET Herdweg 74/1	CITY Stuttgart	STATE OR COUNTRY Germany	ZIP CODE 70174
	SIGNATURE OF INVENTOR 201 <i>Niels Mache</i>			DATE <i>Nov. 9th, 2000</i>	
202	FULL NAME OF INVENTOR	LAST NAME Jung	FIRST NAME Bernhard	MIDDLE NAME	
	RESIDENCE & CITIZENSHIP	CITY Bielefeld	STATE OR FOREIGN COUNTRY Germany	COUNTRY OF CITIZENSHIP Germany	
	POST OFFICE ADDRESS	STREET Gehrenberg 5	CITY Bielefeld	STATE OR COUNTRY Germany	ZIP CODE 33602
	SIGNATURE OF INVENTOR 202 <i>Bernhard Jung</i>			DATE <i>Nov 14, 2000</i>	
203	FULL NAME OF INVENTOR	LAST NAME Morgan	FIRST NAME Daniel	MIDDLE NAME T.	
	RESIDENCE & CITIZENSHIP	CITY Washington Potomac	STATE OR FOREIGN COUNTRY D.C. MD	COUNTRY OF CITIZENSHIP U.S.A.	
	POST OFFICE ADDRESS	STREET 11203 HUNT CLUB DRIVE 1301 K Street NW, 800 W	CITY POTOMAC Washington	STATE OR COUNTRY D.C. MD	ZIP CODE 20005-3333 20854
	SIGNATURE OF INVENTOR 203 <i>Daniel Morgan</i>			DATE <i>Dec. 5th, 2000</i>	
204	FULL NAME OF INVENTOR	LAST NAME	FIRST NAME	MIDDLE NAME	
	RESIDENCE & CITIZENSHIP	CITY	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP	
	POST OFFICE ADDRESS	STREET	CITY	STATE OR COUNTRY	ZIP CODE
	SIGNATURE OF INVENTOR 204			DATE	
205	FULL NAME OF INVENTOR	LAST NAME	FIRST NAME	MIDDLE NAME	
	RESIDENCE & CITIZENSHIP	CITY	STATE OR FOREIGN COUNTRY	COUNTRY OF CITIZENSHIP	
	POST OFFICE ADDRESS	STREET	CITY	STATE OR COUNTRY	ZIP CODE
	SIGNATURE OF INVENTOR 205			DATE	

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re: ☒ Application of: Niels Mache, et al.
☐ Patent of:

☒ Application No.:
☐ Patent No.:

Group Art Unit:

☒ Filed: concurrently herewith
☐ Issued:

Examiner:

For: SYSTEM AND METHOD FOR PROCESSING Attorney Docket No.: 10628-004
LIKE-KIND EXCHANGE TRANSACTIONS

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY STATUS
[37 CFR 1.9(f) and 1.27(b)] - Independent Inventor

Assistant Commissioner for Patents
Washington, D.C. 20231

Sir:

As a below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, to the Patent and Trademark Office with regard to the invention entitled described in

- ☒ the specification filed herewith
- ☐ application no. filed
- ☐ patent no. issued

I have not assigned, granted, conveyed or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention, or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9(e).

Each person, concern or organization to which I have assigned, granted, conveyed, or licensed or am under an obligation under contract or law to assign, grant, convey, or license any rights in the invention is listed below:

- ☒ no such person, concern, or organization
- ☐ persons, concerns or organizations listed below*

*NOTE: Separate verified statements are required from each named person, concern, or organization having rights to the invention averring to their status as small entities.
(37 CFR 1.27)

FULL NAME NIELS MACHE
ADDRESS HERDWEIG 74/1
D-70174 STUTTGART, GERMANY
☐ INDIVIDUAL ☐ SMALL BUSINESS CONCERN ☐ NONPROFIT ORGANIZATION

FULL NAME BERNHARD JUNG
ADDRESS GEHRENBURG 5
D-33602 BIELEFELD, GERMANY
☐ INDIVIDUAL ☐ SMALL BUSINESS CONCERN ☐ NONPROFIT ORGANIZATION

FULL NAME DANIEL T. MORGAN
ADDRESS ~~1301 K STREET NW, SUITE 800~~ 11200 HUNT CLUB DRIVE
~~WASHINGTON DC, USA~~ POTOMAC, MD 20854
☐ INDIVIDUAL ☐ SMALL BUSINESS CONCERN ☐ NONPROFIT ORGANIZATION

FULL NAME _____
ADDRESS _____
☐ INDIVIDUAL ☐ SMALL BUSINESS CONCERN ☐ NONPROFIT ORGANIZATION

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. [37 CFR 1.28 (b)]

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, and patent issuing thereon, or any patent to which this verified statement is directed.

Send correspondence to:

PENNIE & EDMONDS LLP
1155 Avenue of the Americas
New York, N.Y. 10036-2711

Direct Telephone calls to:
PENNIE & EDMONDS LLP
(212) 790-9090

NAME OF INVENTOR Niels Mache	NAME OF INVENTOR Bernhard Jung	NAME OF INVENTOR Daniel T. Morgan
SIGNATURE OF INVENTOR <i>Niels Mache</i>	SIGNATURE OF INVENTOR <i>Bernhard Jung</i>	SIGNATURE OF INVENTOR <i>Daniel T. Morgan</i>
DATE Nov. 9th, 2000	DATE Nov. 14, 2000	DATE November 28, 2000
NAME OF INVENTOR	NAME OF INVENTOR	NAME OF INVENTOR
SIGNATURE OF INVENTOR	SIGNATURE OF INVENTOR	SIGNATURE OF INVENTOR
DATE	DATE	DATE